

A Neighbourhood Fund grant of £5,731.09, VAT refund of £860.04 and £700 held for the Corvedale Walking and Footpath Group was received and properly recorded during 2023/24.

The policy on holding adequate reserves was adopted on 22<sup>nd</sup> February 2017 and reviewed in March 2023. This may need reviewing again before the end of the 2024/25 financial year.

**Salaries to employees and allowances to members were paid in accordance with the Authority's approvals and PAYE and NI requirements were properly applied?**

All salary and PAYE ~~contributions~~ are calculated by an external payroll provider. Salary slips were checked and found to be accurate. Tax and NHI has been properly ~~deducted~~. All payments have been approved by the Council and tax due paid to HMRC.

**Asset and investment registers were complete and accurate and properly maintained?**

During 2022/23 an additional £4,471 had been added to the value of the asset register at the end of 2021/22, which reflected the gift of a defibrillator valued at £1,200 and the purchase of the SID unit at a purchase price of £3,271 (net) and this resulted in an asset register totalling £23,079.

No other assets were purchased during 2023/24 and the Asset Register totalling £23,079 was reviewed and agreed as shown in the Minutes of the Meeting held on 21<sup>st</sup> February 2024 and is shown on the web site

The Council does not hold any investments and an Investment Register is not required.

**Periodic Bank account reconciliations were properly carried out during the year?**

There is evidence in the Minutes that bank reconciliations are carried out and presented to the Council at each meeting. There is evidence that the bank reconciliation are signed by a Councillor.

I also carried out a sample of bank reconciliation's at random throughout the year and a year end bank reconciliation and were all found to be correct.

**Accounting Statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure) agreed to the cash book, supported by adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded?**

The AGAR for the year 2023/24 has been accurately prepared on a receipts and payment basis and agrees with all payments and receipts and the year end bank reconciliation.